

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re :

Chapter 11

LEHMAN BROTHERS HOLDINGS INC., et al. :

Case No. 08-13555 (JMP)

Debtors :

Jointly Administered

-----X

In re :

Chapter 11

LEHMAN BROTHERS SPECIAL FINANCING  
INC. :

Case No. 08-13888 (JMP)

Debtor :

-----X

**NOTICE OF TRANSFER OF CLAIM  
PURSUANT TO RULE 3001(e)(2)**

A CLAIM HAS BEEN FILED IN THIS CASE (**Lehman Brothers Special Financing Inc., Debtor, Case No. 08-13888**) or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Credit Products, LLC

Janus Capital Management  
LLC for Janus Institutional  
International Equity Portfolio  
LLC

Name of Transferee

Name of Transferor

Proof of Claim Amount

\$191,134.20

Proof of Claim No.

32621


You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to the Transferee at the address below.

TRANSFEE: Merrill Lynch Credit Products, LLC

Address: Attn: Gary S. Cohen/Ronal Torok  
c/o Bank of America Merrill Lynch  
Bank of America Tower – 3<sup>rd</sup> Floor  
One Bryant Park  
New York, New York 10036  
Phone: 646-855-7450  
Fax: 646-736-5233  
Email: g.cohen@baml.com/ron.torok@baml.com

I declare under penalty of perjury that the information provided in this evidence and notice is true and correct to the best of my knowledge and belief.

**Merrill Lynch Credit Products, LLC**

By:   
Name: Ronald Torok  
Title: Vice President

Date: March 18, 2010

*Penalty for making a false statement: fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.*

**EVIDENCE OF TRANSFER OF CLAIM**

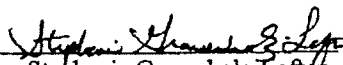
TO: THE DEBTOR AND THE BANKRUPTCY COURT

For value received, the adequacy and sufficiency of which are hereby acknowledged, JANUS INSTITUTIONAL INTERNATIONAL PORTFOLIO (referred to in the proof of claim referenced below and formerly known as JANUS INSTITUTIONAL INTERNATIONAL EQUITY PORTFOLIO LLC) ("Seller"), acting by and through JANUS CAPITAL MANAGEMENT LLC, a Delaware limited liability company acting as agent and investment adviser and not in its individual capacity, hereby unconditionally and irrevocably sells, transfers and assigns to MERRILL LYNCH CREDIT PRODUCTS, LLC ("Purchaser") 100% of Seller's right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in Section 101(5) of the U.S. Bankruptcy Code) against Lehman Brothers Special Financing Inc. (the "Debtor"), the debtor in Case No. 08-13888 pending in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court") and the relevant portion of any and all proofs of claim (No. 32621) filed by Seller with the Bankruptcy Court in respect of the foregoing claim.


Seller hereby waives any objection to the transfer of the claim to Purchaser on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or applicable law. Seller acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Purchaser the foregoing claim, recognizing Purchaser as the sole owner and holder of the claim, and directing that all payments or distributions of money or property in respect of the claim be delivered or made to Purchaser.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed this 18th day of March, 2010.

JANUS CAPITAL MANAGEMENT LLC, as agent and  
investment adviser acting on behalf of JANUS  
INSTITUTIONAL INTERNATIONAL PORTFOLIO

By:   
Name: Stephanie Grauerholz-Lofton  
Title: Vice President

MERRILL LYNCH CREDIT PRODUCTS, LLC

By:   
Name: Donald Torok  
Title: Vice President